



प्रधान आयुक्त (सामान्य) सीमाशुल्क का कार्यालय
OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS (GENERAL)
कस्टम ब्रोकर अनुभाग, नवीन सीमाशुल्क भवन, बेलार्ड इस्टेट, मुंबई- I
CUSTOMS BROKER SECTION, NEW CUSTOM HOUSE, BALLARD ESTATE,
MUMBAI – 400001
Email-Id: cbsec.nch@gov.in

F. No. GEN/CB/625/2024-CBS

Order Date: 31.01.2025

DIN: 2025017700000072177C

Issue Date: 31.01.2025

SUSPENSION ORDER No. 50/2024-25

UNDER REGULATION 16 OF THE CUSTOMS BROKER LICENSING REGULATION, 2018

M/s. Unity Cargo Care (PAN: AABFU2837N) having registered address at 14/A GROUND FLOOR, ECASITY BUSINESS PARK CO OP SOC LTD, MULUND, Mumbai-400080 (hereinafter referred to as the Customs Broker/CB) is holder of Customs Broker License No. 11/2149, issued by the Commissioner of Customs, Mumbai under Regulation 7(1) of CBLR, 2013 [Now Regulation 7(2) of CBLR, 2018] and as such they are bound by the regulations and conditions stipulated therein.

2. An offence report with respect to the role of the CB M/s. Unity Cargo Care is received in this office from the Joint Director, DRI, Mumbai Zonal Unit, wherein it is informed that M/s Vishwas International, IEC No. BWNPJ5047A (hereinafter referred to as the "Importer"), located at Kasra no 86, 1st Floor, Bawan Road, Samaypur Badli, Prahladpur, New Delhi is engaged in importing restricted or prohibited goods by mis-declaring and concealing them in refrigerated containers through Nhava Sheva Port, JNCH, this office carried out examination of four containers imported by the importer.

3. On examination of the four containers imported by M/s. Vishwas International, a total of 1,28,86,600 concealed cigarettes were recovered across the four containers which were not declared in the bill of entry.

4. During the course of investigation, it was observed that the Customs Broker M/s. Unity Cargo Care failed to verify the identity of the client and functioning of the client at declared address and dealt with a person namely Ms. Neha Sharma. Custom Broker in his statement has stated that the name of Vishwas International was suggested to them by Shri Krushna Panda who works in M/s. Falcon India, which is a freight forwarder, located at New Delhi. The owner of the said firm is Shri Vikas Gupta. Krushna Panda who also informed them that all the activities of the said firm was being handled by a lady by the name Ms. Neha Sharma and she was interacting with them for all import related activities of M/s. Vishwas International. All the documents and details required by the CB, used to be provided by her through Falcon India i.e. Krushna Panda only, via email i.e. "krushna.panda@falconfreight.com".

5. It was further stated by the Customs Broker that proprietor of M/s. Vishwas International was Mr. Jumma and he had never interacted with Mr. Jumma alias Mr. Jumma Hussein. Bill of entry was filed on telephonic conversation and submission given by Ms. Neha Sharma. It was further, mentioned by Custom Broker that address of the importer was never personally verified by them.

6. It is further noticed from the statement of the aforesaid persons that they had failed to undertake their responsibility of conducting independent verification of the identity of their client i.e. M/s. Vishwas International and its functioning at the address mentioned in the documents. They have accepted the job of clearance of goods of M/s. Vishwas International as per the request of Shri. Vikas Gupta/ Shri. Hare Krushna Panda of M/s. Falcon Airsea Logistics Pvt. Ltd. They were fully aware that the proprietor of the firm was Mr. Jumma but they were always interacting and acting on the directions of unauthorized persons namely Ms. Neha Sharma. Therefore, there has been a serious lapse on the part of the Customs Broker.

7. Shri Milind Karangutkar, Customs Brokers for M/s. Vishwas International, Partner in M/s. Unity Cargo Care, in his statement dated 21.10.2023 recorded under Section 108 of the Customs Act, 1962 on 21.10.2023, stated inter-alia:

i. that Unity Cargo Care is a partnership firm with three partners; that the firm was started in the year 2016 and is engaged in Import Custom Clearance; that they were mostly dealing with import of fresh fruits; Some of their major customers are Mahira International, S.R.C. Overseas, Atif Trading Co., Vishwas International amongst others.

ii. that the name of Vishwas International was suggested to him by Shri Krushna Panda who works in M/s. Falcon India, which is a freight forwarder, located at New Delhi; that the owner of the said firm is Shri Vikas Gupta; that they have cleared 6 consignments for M/s Vishwas International till date; that the name of M/s. Vishwas International was suggested to him by Shri Krushna Panda who also informed him that all the activities of the said firm was being handled by a lady named Ms. Neha Sharma and she would be interacting with him for all import related activities of M/s Vishwas International.

iii. that he knew Krushna Panda (Mobile No.9911390671 & 9319800593) from 1990 as he used to work as a delivery boy in R.B. Ramnath Lamba & Sons where he used to work; that when the firm closed down in 2004, he went to Delhi and joined Falcon India; that in May, 2023, he called him and asked him to do Custom Clearance work for Vishwas International who would be importing tamarind in refrigerated containers; that importer is specialised in the clearance of fruits in refrigerated containers, then he agreed to do the work; that he collected the KYC documents of Vishwas International through courier from Krushna Panda and started the custom clearance work for the said firm; that when he used to work with R.B. Ramnath Lamba & sons, he also knew Vikas Gupta (Mobile No.9911390670, 9810833314 and 9717381333) who was a relative of Arun Kumar Gupta, owner of R.B. Ramnath Lamba and Sons; that Krushna handles the work of Vishwas International for Falcon India, owned by Vikas Gupta.

iv. that the proprietor of Vishwas International is Jumma Hussain; that he had never interacted with him till date; that there was one lady namely Neha who used to talk with him in connection

with all details of the imports of Vishwas International; that she said that she is in charge of all imports in respect of Vishwas International and is handling everything related to the consignments being imported by Vishwas International; that she was the only person who was dealing with us in respect of Vishwas International; that they had not dealt with any other person; that she used to make WhatsApp calls to him and used to enquire about the status of the consignments assigned to them for clearing; that every importer has to register with shipping line for Online Loaded Container Bond in order to get loaded container delivery; that in order to file the said bond, an OTP is sent by the Shipping line to Importer, the said OTP was sent to her number by the shipping line; that it is apparent that she was the person who was handling the import of the goods by Vishwas International; that the documents and details required by them used to provide by her through Falcon India i.e. Krushna Panda via e-mail id "*krushna.panda@falconfreight.com*".

iv. that he had not conducted any independent verification of the Importer; that this was a mistake on their part; that they should have independently verified the genuineness of the importer; that they had interacted with Neha Madam of Vishwas International over the phone and she had informed that she is handling all imports; that they took her statements on face value and believed that Vishwas International was a genuine importer; that this was further corroborated by the fact that Shri Krushna Panda and Shri Vikas Gupta had also informed him that they have met Neha Madam who was in charge of Vishwas International.

v. that on receipt of the documents through email of Kurshna Panda, they proceeded with preparing of checklist and forwarded the same to the same email id; that they got the verification of correctness of the checklist through return email; that thereafter, they filed the documents, clearance was assigned under RMS; that the Scanning Department had raised suspicion in respect of the said consignment on 3.10.2023; that on receipt of the said information, he informed Krushna Panda about the same and asked him to send the importer for the purpose of examination in his presence; that on 6.10.2023, he sent an email to Neha Madam of Vishwas International on email-id "*vishwasinternational574@gmail.com*" and copy to Krushna Panda, informing him about the hold of the container by scanning department and asked them to inform about the exact nature of the cargo; that meanwhile, Krushna Panda called him on his mobile and informed that Neha Madam has asked him to get the goods cleared from customs and requested him to clear three more containers of the same importer; that thereafter, he received an email from Neha madam of Vishwas International on 9.10.2023 forwarding mail received from supplier; that the email was from Nakulai, from "*chokpreechatrading@outlook.com*"; that in the said mail, the purported supplier informed that due to mistake at the time of loading of container, 400 cartons, belong to other client consisting of 210 carton Thai Lotus and 190 Cartons of Mushroom loaded in the cargo; that he is providing a copy of the set of e-mails sent by him, he then talked to Vikas Gupta asking him to direct the importer to attend the examination; that he promised to present the importer, however, he could not deliver on his promise, then on 9.10.2023, he sent a letter through Speed Post to Vishwas International, asking them about the exact nature of the cargo in the container which has been delivered to them; that there was no response to the said letter; then he had sent regular reminders to Neha Madam of Vishwas International with cc to Krushna Panda requesting them to appear before the customs authorities for examination of container. However, they did not

turn up nor did they respond to the same; that he used to call up Krushna Panda regularly on phone and he said that Vikas Gupta is in touch with Neha Madam and that he will try to bring her for the examination.

vi. On being asked about the interaction with the importer and Falcon India/Krushna Panda in respect of the clearance of container No.TTNU8286440 in which cigarettes were found to be concealed during the examination held on 20/21-10-2023, he stated that Neha in all their earlier conversations had indicated that she is handling everything related to Vishwas International, the email received from Vishwas International seems to have been sent by her, since she is the only person who was handling the import of goods by Vishwas International.

vii. On being asked about during examination, it is seen that Cigarettes have been concealed in the said container, what do they have to say about the email of the supplier forwarded by the Importer, M/s. Vishwas International, he stated that it appears that the said email of the supplier forwarded by M/s. Vishwas International was nothing but a fraudulent attempt to hoodwink the authorities and the clearing agents into believing that there was only a slight mis-declaration in the consignment and that some other goods had been inadvertently shipped in the container along with the declared goods.

8. The inference drawn from the Offence Report is that the CB failed to comply the following provisions of CBLR, 2018.

(i) **Sub-regulation 10 (n) of the CBLR, 2018 which reads as:**

"verify correctness of Importer Exporter Code (IEC) number, Goods and Services Tax Identification Number (GSTIN), identity of his client and functioning of his client at the declared address by using reliable, independent, authentic documents, data or information;"

It appears from the above statement of Shri Milind Karangutkar Partner in CB Unity Cargo Care that they had failed to undertake responsibility of conducting independent verification of the identity of their client functioning at the declared address i.e. M/s. Vishwas International and its functioning at the address mentioned in the documents. They had accepted the job of clearance of goods of M/s. Vishwas International as per the request of Shri. Vikas Gupta/ Shri. Hare Krushna Panda of M/s. Falcon Airsea Logistics Pvt. Ltd. They were fully aware that the proprietor of the firm i.e. M/s. Vishwas International was Mr. Jumma but they were always interacting telephonic only and acting on the directions of an unknown person Ms. Neha Sharma.

Further, their failure to undertake their responsibilities under the CBLR Rules, 2018, led to smuggling of cigarettes valued at Rs. 21,90,72,200/- which could have been avoided, if they had fulfilled their responsibility laid down under the said regulations. CB has not acted efficiently in discharge of his duty and contravened the provision of Regulation 10(n) of the Customs Broker Licensing Regulations, 2018 as in terms of Regulation 10(n) of the Customs Brokers Licensing Regulations, 2018, it is mandatory to verify correctness of Importer Exporter Code (IEC) number, Goods and Services Tax Identification Number (GSTIN), identity of his client and functioning of his client at the declared address by using reliable, independent, authentic documents, data or information.

Thus, it appears from the above fact available on records that the Custom Broker failed to comply with obligation as mentioned under Regulation, 10 of the CBLR, 2018. The CB also failed to bring the matter to the AC/DC docks. Thus, the CB clearly violated Regulation 10(n) of the Customs Brokers Licensing Regulations, 2018.

9. Discussion and findings

9.1 I have carefully gone through the records of the case, the facts of the case and finding of investigation have been mentioned in above paras.

9.2 Under CBLR, 2018, it is evident that there are certain obligations cast on the Customs Broker under Regulation 10 which a Customs Broker shall comply with. These decide the very nature of Customs Broker's interaction with their clients and Customs and form the bedrock of the work of a Customs Broker. If these are overlooked as mere procedural requirements and minor contraventions, then the whole substance of CB's work stands nullified. Therefore, these may be termed as substantive requirements which a Customs Broker is bound to comply with. It is the responsibility of the CB to advise the importer to comply with provisions of the Act, other allied Acts and the rules and regulations thereof as laid down under CBLR, 2018. It is not difficult to foresee the adverse consequences that may arise if CB acts in a negligent manner.

9.3 Customs Brokers has a very important role in customs clearances and a lot of trust has been placed by the Department on the CB. In the regime of trade facilitation and with more and more of the goods being facilitated by the Risk Management Systems without examination by the Customs, the role of CB has further increased so that economic frontiers of the country are well guarded.

9.4 Upon examination by DRI MZU officers, a total of 1,28,86,600 concealed cigarettes were recovered across the four containers, which were not declared in the bill of entry, filed by the importer M/s. Vishwas International through Customs Broker Unity Cargo Care. Therefore, prima-facie, it appears that the Customs Broker M/s. CB Unity Cargo Care (11/2149) had violated Regulation 10(n) of the CBLR, 2018. Further CB in his statement agreed that they had not conducted any independent verification of the Importer.

9.5 Further, it is apprehended that the Customs Broker may commit similar offence in future consignments and department cannot remain oblivious to the danger posed by such eventuality. Hence, I observe that this case is fit case where immediate action is needed for invoking regulation 16 of the CBLR, 2018.

10. Accordingly, I pass the following order: -

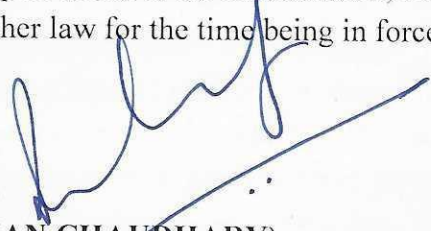
ORDER

10.1 I, Principal Commissioner of Customs (General), in exercise of powers conferred upon me under the provisions of Regulation 16 (1) of CBLR, 2018 hereby suspend the CB licence of M/s Unity Cargo Care (11/2149) with immediate effect, being fully satisfied that the Customs Broker has prima-facie did not fulfil their obligations as laid down under Regulation 10(n) of CBLR, 2018.

10.2 However, I offer the Customs Broker M/s Unity Cargo Care (11/2149) an **opportunity of personal hearing on 13/2/25 at 12:30 hours**. Any written representation against this order should reach the undersigned before the date of hearing.

10.3 M/s Unity Cargo Care (11/2149) (PAN No. **AABFU2837N**) is directed to surrender all the original Custom Passes issued to their employee/partner/director/Proprietor immediately.

10.4 This order is being issued without prejudice to any other action that may be taken against the CB or any other person(s)/firm(s) etc under the provisions of the Customs Act, 1962 and Rules/Regulations framed there under or under any other law for the time being in force.



(RAJAN CHAUDHARY)
Principal Commissioner of Customs (G)
New Custom House, Mumbai

To,

M/s. UNITY CARGO CARE (PAN: AABFU2837N) (CB No. 11/2149)
14/A, GROUND FLOOR, ECASSTASY BUSINESS PARK CO OP SOC LTD,
MULUND, Mumbai-400080

Copy to:

1. The Pr./Chief Commissioner of Customs, Mumbai Zone I, II, III.
2. CIU's of NCH, ACC & JNCH, Mumbai
3. The Commissioner of Customs, Mumbai Zone I, II, III.
4. EDI of NCH, ACC & JNCH, Mumbai
5. BCBA
6. Office copy.
7. Notice Board.